

State of California  
BOARD OF EQUALIZATION

**ALCOHOLIC BEVERAGE TAX REGULATIONS**

**Regulation 2537. WINE GROWERS.**

*Reference:* Sections 32151, 32152, 32173, 32174, 32175, 32176, 32251, 32251.5, 32452, Revenue and Taxation Code.

Every licensed wine grower shall, on or before the fifteenth day of each and every month, or, on or before the fifteenth day of the month following the close of such other reporting period authorized by the board, file with the board at Sacramento, a tax return on forms prescribed by the board of all sales of wine for the preceding reporting period, together with such other information as is required on said form.

Reports of inventories required to be made on each tax return must be in agreement with the data on Federal Report Form 5120.17 (702). The amounts reported must be book inventories for all months except for the end of the annual inventory period as described in Regulation 2530. The inventory reported in that month must be a physical inventory.

*History:* Effective April 17, 1955.

Amended September 5, 1969.

Amended December 17, 1975, effective January 1, 1976.

Amended December 1, 1983, effective August 22, 1984. Revised second paragraph.

Amended October 19, 1988, effective January 11, 1989. Amended to delete paragraph regarding SBE Form 259 which is no longer required.